Please replace the paragraph on page 27, lines 7-16, with the following:

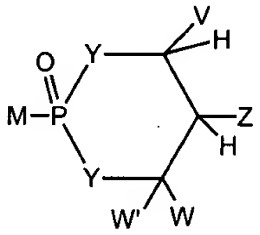
--The most common prodrug class, and the class almost exclusively used for clinical candidates, is the acyloxyalkyl esters. These prodrugs, however, often exhibit only a modest improvement in oral bioavailability due to poor aqueous stability, poor stability to acidic/basic pH and rapid degradation by esterases in the gastrointestinal tract (Shaw & Cundy, *Pharm. Res.* **10**, (Suppl), S294 (1993)). Another class of prodrugs are the bis-aryl prodrugs (e.g. DeLombaert et al., *J. Med. Chem.*, 37, 498 (1994)), which have shown in a few isolated cases to provide good to modest improvements in oral bioavailability. The major limitation with this class of compounds is that the prodrug ester often is degraded to the monoacid rapidly *in vivo*, but conversion to the parent drug occurs only slowly (sometimes over days) if at all.--

In the Claims

Please cancel claims 19, 47 and 154.

Please add the following claims 166-173:

166. (New) The method of making a compound of formula I:



I

comprising

a) converting a hydroxyl or amino on M to a phosphoramidite by reaction with L-P(-YCH(V)CH(Z)-CW(W')Y-) wherein L selected from the group consisting of NR^1_2 and halogen; and

b) transforming said phosphoramidite into a compound of formula I by reaction with an oxidizing agent;

wherein: